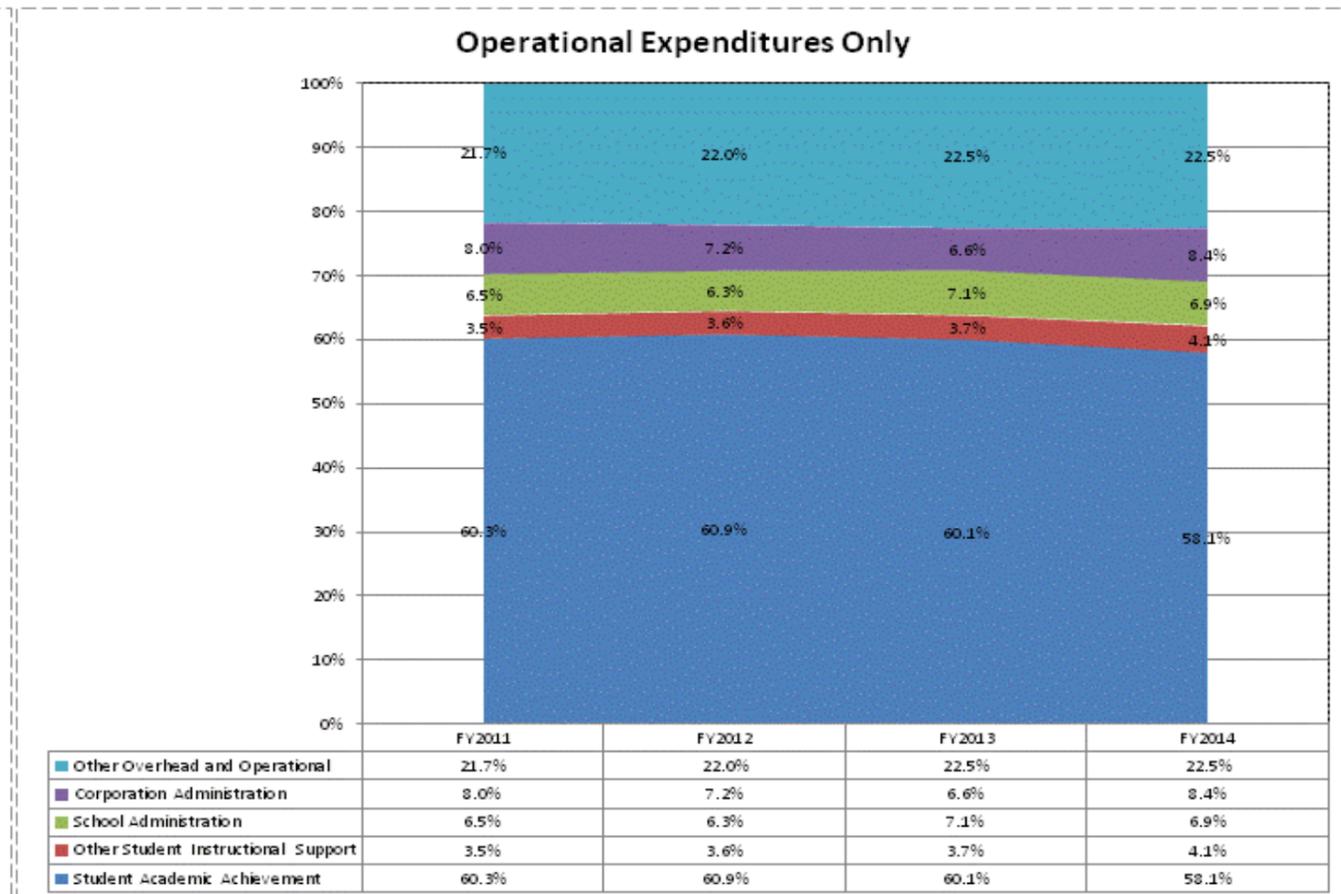
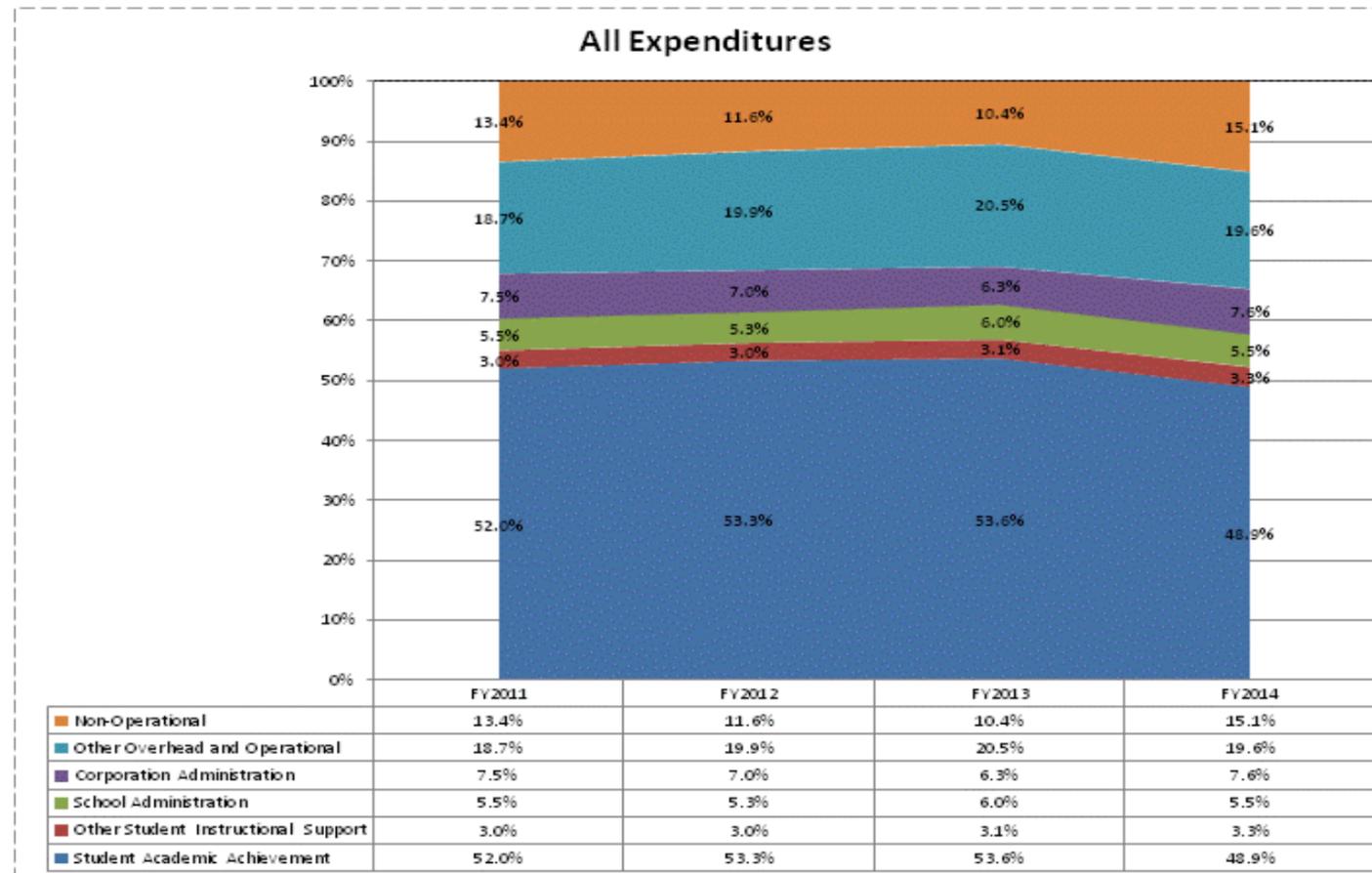


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Elwood Community School Corp (5280)

Elwood Community School Corp (5280)		FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement		\$10,178,425	53.4%	\$11,350,807	49.5%	\$9,192,213	53.6%	\$8,667,040	48.9%
Student Instructional Support		\$1,353,318	7.1%	\$1,858,676	8.1%	\$1,556,632	9.1%	\$1,567,547	8.8%
Overhead and Operational		\$3,915,196	20.5%	\$4,743,828	20.7%	\$4,604,497	26.9%	\$4,816,420	27.2%
Nonoperational		\$3,611,251	18.9%	\$4,983,307	21.7%	\$1,785,660	10.4%	\$2,671,340	15.1%
Grand Total		\$19,058,190		\$22,936,618		\$17,139,002		\$17,722,346	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	60.5%	57.6%	62.7%	57.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Elwood Community School Corp (5280)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$32,515	\$323,615	\$379,252	\$338,356	> 500%	5%	-11%
11100 Regular Programs; Elementary	\$2,281,934	\$3,026,053	\$1,807,627	\$1,595,390	-30%	-47%	-12%
11200 Regular Programs; Middle/Junior High	\$1,533,916	\$2,104,554	\$2,046,952	\$1,924,551	25%	-9%	-6%
11300 Regular Programs; High School	\$1,417,674	\$2,064,817	\$1,520,042	\$1,521,555	7%	-26%	0%
11350 Regular Programs; High School; Academic Honors Diploma	\$14,041	\$812	\$1,957	\$6,223	-56%	> 500%	218%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$3,828	\$994	\$2,223	N/A	-42%	124%
11430 Vocational Education; Distributive Education	\$41,287	\$68,957	\$193,682	\$116,916	183%	70%	-40%
11440 Vocational Education; Health Occupations	\$37,580	\$52,701	\$56,287	\$55,927	49%	6%	-1%
11460 Vocational Education; Occupational Home Economics	\$59,210	\$75,031	\$76,987	\$84,339	42%	12%	10%
11470 Vocational Education; Business Education	\$43,582	\$78,272	\$62,734	\$65,483	50%	-16%	4%
11480 Vocational Education; Industrial Education A	\$330,556	\$448,548	\$444,554	\$365,076	10%	-19%	-18%
11590 Other Vocational Education Programs	\$940	\$3,031	\$6,023	\$16,016	> 500%	428%	166%
11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$652	\$0	\$0	N/A	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$94,855	\$90,792	\$79,797	N/A	-16%	-12%
12110 Gifted And Talented; Gifted and Talented	\$13,513	\$30,828	\$33,703	\$19,642	45%	-36%	-42%
12150 Gifted And Talented; High Ability Student Programs	\$4,481	\$3,097	\$859	\$869	-81%	-72%	1%
12210 Mental Disabilities; Mild Mental Disabilities	\$344,338	\$470,834	\$380,296	\$366,325	6%	-22%	-4%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$1,765	\$3,055	N/A	N/A	73%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$1,658	\$38	N/A	N/A	-98%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$61,028	\$89,534	\$96,733	\$69,279	14%	-23%	-28%
12510 Culturally Different; Communication Disorders	\$76,755	\$158,755	\$150,895	\$91,425	19%	-42%	-39%
12520 Culturally Different; Compensatory	\$65,807	\$112,580	\$117,935	\$161,625	146%	44%	37%
12610 Learning Disability	\$230,952	\$530,638	\$483,044	\$437,344	89%	-18%	-9%
12710 Equal Opportunity At Risk	\$111,140	\$61,434	\$46,099	\$44,995	-60%	-27%	-2%
12810 Special Education Preschool	\$102,706	\$129,249	\$18,792	\$23,604	-77%	-82%	26%
12900 Other Special Programs	\$26,929	\$333,486	\$1,621	\$32,369	20%	-90%	> 500%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$95,680	\$137,046	\$153,222	\$209,294	119%	53%	37%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$10,565	\$0	\$0	\$0	-100%	N/A	N/A
13300 Adult/Continuing Education Programs; Occupational Programs	\$12,911	\$5,478	\$0	\$0	-100%	-100%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$2,008	\$10,936	N/A	N/A	445%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$2,183	\$8,200	\$419	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$38,703	\$77,724	\$35,507	\$22,313	-42%	-71%	-37%
14200 Summer School Programs; Middle/Junior High School	\$0	\$13,685	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$15,208	\$29,748	\$2,224	\$2,500	-84%	-92%	12%
16100 Remediation Testing	\$64,516	\$9,142	\$57,514	\$22,611	-65%	147%	-61%
16200 Preventive Remediation	\$1,453	\$0	\$0	\$0	-100%	N/A	N/A
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$13,975	\$0	\$0	N/A	-100%	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$147,404	\$0	\$395,644	\$313,875	113%	N/A	-21%
22110 Improvement of Instruction; Service Area Direction	\$4,255	\$1,548	\$1,110	\$18,520	335%	> 500%	> 500%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$86,419	\$167,394	\$218,565	\$155,317	80%	-7%	-29%
22130 Improvement of Instruction; Instructional Staff Training	\$26,618	\$85,790	\$3,099	\$12,316	-54%	-86%	297%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$19,592	\$52,765	-\$5,962	\$1,601	-92%	-97%	N/A
22210 Library/Media Services; Service Area Direction	\$5,831	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$132,710	\$174,447	\$117,591	\$91,698	-31%	-47%	-22%
22230 Library/Media Services; Audiovisual	\$11,193	\$15,627	\$2,011	\$817	-93%	-95%	-59%
22250 Library/Media Services; Computer Assisted Instruction Services	\$181,943	\$43,490	\$0	\$1,728	-99%	-96%	N/A
22290 Library/Media Services; Other Educational Media Services	\$9,656	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$56,545	\$110,022	\$115,279	\$111,598	97%	1%	-3%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$111,385	N/A	N/A	N/A
22340 Instruction, Related Technology; Systems Application Development	\$0	-\$439	\$5,679	\$643	N/A	N/A	-89%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Elwood Community School Corp (5280)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$52,500	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$169,447	\$2,833	\$0	\$0	-100%	-100%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$658	N/A	N/A	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$825	\$918	\$2,879	N/A	249%	214%
22400 Academic Student Assessment	\$0	\$5,079	\$0	\$2,537	N/A	-50%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$45,604	\$41,193	\$62,218	N/A	36%	51%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$603	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$78,751	\$82,810	\$24,911	\$36,674	-53%	-56%	47%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$1,252	\$0	\$0	N/A	-100%	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$726	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$287,905	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,291,098	\$11,350,807	\$9,192,213	\$8,667,040	5%	-24%	-6%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$450	\$3,027	\$3,800	\$3,490	> 500%	15%	-8%
21140 Attendance and Social Work Services; Pupil Accounting	\$3,476	\$4,338	\$5,408	\$6,916	99%	59%	28%
21220 Guidance Services; Counseling Services	\$126,713	\$219,467	\$137,229	\$137,798	9%	-37%	0%
21240 Guidance Services; Information Services	\$0	\$70,131	\$71,635	\$54,367	N/A	-22%	-24%
21290 Guidance Services; Other Guidance Services	\$21,329	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$2,086	\$1,845	\$3,120	\$1,451	-30%	-21%	-53%
21330 Health Services; Dental Services	\$0	\$0	\$0	\$8,505	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$68,399	\$153,509	\$173,877	\$165,153	141%	8%	-5%
21390 Health Services; Other Health Services	\$0	\$9,388	\$18,623	\$14,262	N/A	52%	-23%
21420 Psychological Testing	\$45,994	\$72,119	\$67,981	\$77,890	69%	8%	15%
21430 Psychological Counseling	\$150	\$0	\$0	\$0	-100%	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$24,773	\$0	\$0	\$0	-100%	N/A	N/A
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$150	N/A	N/A	N/A
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$24,246	\$100	\$910	N/A	-96%	> 500%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$14,365	\$13,388	\$10,689	N/A	-26%	-20%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$10,030	\$9,945	\$10,689	N/A	7%	7%
21810 Special Education Administration; Service Area Direction	\$0	\$101,123	\$1,888	\$0	N/A	-100%	-100%
21890 Special Education Administration; Other Special Education Administration	\$10,168	\$0	\$2,867	\$0	-100%	N/A	-100%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$26,787	\$85,118	N/A	N/A	218%
21990 Other Support Services, Students; Other Student Services	\$0	\$14,278	\$0	\$7,019	N/A	-51%	N/A
24100 Office of The Principal	\$750,065	\$1,160,810	\$1,019,702	\$983,141	31%	-15%	-4%
24900 Other Support Services, School Administration	\$11,105	\$0	\$280	\$0	-100%	N/A	-100%
Student Instructional Support Total	\$1,064,708	\$1,858,676	\$1,556,632	\$1,567,547	47%	-16%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$0	\$12,734	\$12,918	\$12,738	N/A	0%	-1%
23120 Board of Education; Service Area Assistants	\$28,451	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$6,493	\$40,577	\$46,476	\$25,106	287%	-38%	-46%
23160 Board of Education; Promotion Expenses	\$1,566	\$1,149	\$1,429	\$2,292	46%	100%	60%
23190 Board of Education; Other Governing Body Services	\$72	\$1,156	\$1,373	\$3,645	> 500%	215%	165%
23210 Executive Administration; Office of The Superintendent	\$316,647	\$414,162	\$399,129	\$435,594	38%	5%	9%
23220 Executive Administration; Community Relations	\$0	\$43,504	\$26,617	\$27,853	N/A	-36%	5%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$176,093	\$167,979	\$413,292	N/A	135%	146%
23290 Executive Administration; Other Executive Administration Services	\$12,247	\$9,678	\$27,926	\$22,643	85%	134%	-19%
25110 Fiscal Services; Office of The Business Manager	\$0	\$9,033	\$27,923	\$6,956	N/A	-23%	-75%
25140 Fiscal Services; Receiving and Disbursing Funds	-\$168	\$0	\$0	\$0	N/A	N/A	N/A
25180 Fiscal Services; Property Accounting	\$0	\$5,300	\$7,425	\$0	N/A	-100%	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Elwood Community School Corp (5280)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25191 Other Fiscal Services; Refund of Revenue	\$11,940	\$33,557	\$9,621	\$7,267	-39%	-78%	-24%
25195 Other Fiscal Services; Bank Account Service Charge	\$104	\$0	\$0	\$0	-100%	N/A	N/A
25199 Other Fiscal Services; Other	\$105	\$0	\$0	\$0	-100%	N/A	N/A
25400 Planning, Research, Development and Evaluation	\$569	\$0	\$0	\$0	-100%	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$82,070	\$101,729	\$96,772	N/A	18%	-5%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$69,353	\$75,312	\$74,727	N/A	8%	-1%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$1,902	N/A	N/A	N/A
25850 Administrative Technology Services; Network Support	\$0	\$10,832	\$4,840	\$21,330	N/A	97%	341%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$112,610	\$136,551	\$152,726	N/A	36%	12%
25890 Other Technology Services	\$309	\$4,271	\$9,619	\$5,232	> 500%	23%	-46%
25920 Ditch Assessments	\$341	\$15	\$126	\$140	-59%	> 500%	12%
25990 Other Support Services, Central	\$16,465	\$2,099	\$30,181	\$29,587	80%	> 500%	-2%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,349,761	\$1,734,398	\$1,407,784	\$1,498,563	11%	-14%	6%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$10,495	\$15,708	\$9,315	\$9,018	-14%	-43%	-3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$149,323	\$157,443	\$171,383	\$150,208	1%	-5%	-12%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,217	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$98,575	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$11,095	\$15,737	\$43,022	\$7,724	-30%	-51%	-82%
26600 Operation and Maintenance of Plant Services; Security Services	\$1,935	\$7,747	\$800	\$3,409	76%	-56%	326%
26700 Operation and Maintenance of Plant Services; Insurance	\$182,932	\$198,568	\$176,418	\$183,344	0%	-8%	4%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,384	\$5,675	\$25,955	\$489	-65%	-91%	-98%
27010 Student Transportation; Service Area Direction	\$59,584	\$97,779	\$120,364	\$85,936	44%	-12%	-29%
27100 Student Transportation; Vehicle Operation	\$245,503	\$246,941	\$275,334	\$257,916	5%	4%	-6%
27200 Student Transportation; Monitoring Services	\$14,337	\$12,585	\$11,756	\$17,690	23%	41%	50%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$89,053	\$117,593	\$143,703	\$155,144	74%	32%	8%
27400 Student Transportation; Purchase of School Buses	\$219,245	\$132,278	\$134,858	\$144,298	-34%	9%	7%
27500 Student Transportation; Insurance on Buses	\$10,935	\$13,996	\$17,414	\$17,375	59%	24%	0%
27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$0	\$1,396	N/A	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$5,803	\$3,322	\$1,756	\$2,505	-57%	-25%	43%
27910 Student Transportation; Bus Driver Training	\$2,388	\$0	\$0	\$0	-100%	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$0	\$58,234	\$88,745	\$78,741	N/A	35%	-11%
31200 Food Services Operations; Food Preparation and Dispensing	\$295,726	\$338,087	\$366,078	\$369,299	25%	9%	1%
31300 Food Services Operations; Food Delivery	\$0	\$443,940	\$449,083	\$404,685	N/A	-9%	-10%
31400 Food Services Operations; Food Purchases	\$329,950	\$0	\$0	\$0	-100%	N/A	N/A
31900 Other Food Services	\$116,896	\$115,605	\$73,555	\$88,878	-24%	-23%	21%
Overhead and Operational Total	\$3,591,278	\$4,743,828	\$4,604,497	\$4,816,420	34%	2%	5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$6,926	\$3,339	\$5,464	N/A	-21%	64%
33400 Athletic Coaches	\$114,655	\$182,875	\$105,928	\$94,311	-18%	-48%	-11%
33990 Other Community Services; Other	\$47,691	\$57,858	\$60,088	\$59,659	25%	3%	-1%
43000 Facilities Acquisition and Construction; Professional Services	\$23,200	\$196,333	\$54,944	\$34,578	49%	-82%	-37%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$56,008	\$1,927,053	\$101,413	\$20,649	-63%	-99%	-80%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$4,146	\$3,232	\$3,271	N/A	-21%	1%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$13,192	\$4,783	\$54,676	\$16,921	28%	254%	-69%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$190,383	\$159,374	\$62,363	\$49,032	-74%	-69%	-21%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$5,187	\$600	\$27,565	\$5,716	10%	> 500%	-79%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$95,608	\$41,609	\$40,411	\$12,224	-87%	-71%	-70%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$58,259	\$33,078	\$88,379	\$30,983	-47%	-6%	-65%
51100 Debt Services; Principal on Debt; Bonds	\$115,000	\$130,000	\$150,000	\$160,000	39%	23%	7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Elwood Community School Corp (5280)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
52100 Debt Services; Interest on Debt; Bonds	\$224,493	\$94,515	\$69,691	\$32,217	-86%	-66%	-54%
52200 Debt Services; Interest on Debt; Temporary Loans	\$25,236	\$69,786	\$3,808	\$0	-100%	-100%	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,269,000	\$764,051	\$0	\$84,000	-93%	-89%	N/A
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$117,949	\$0	\$0	N/A	-100%	N/A
53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$0	\$17,339	\$19,588	N/A	N/A	13%
53350 Debt Services; Lease Rental; School Buses ; Interest	\$0	\$0	\$2,249	\$1,530	N/A	N/A	-32%
54200 Common School Fund; Principal	\$1,325,775	\$778,714	\$368,095	\$1,351,165	2%	74%	267%
54250 Common School Fund; Interest	\$0	\$412,158	\$572,140	\$690,033	N/A	67%	21%
60700 Nonprogramed Charges; Scholarships	\$1,500	\$1,500	\$0	\$0	-100%	-100%	N/A
Nonoperational Total	\$3,565,187	\$4,983,307	\$1,785,660	\$2,671,340	-25%	-46%	50%
Prorated By Fund							
26491 2007 Account Code - PERF	\$71,434	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$717,469	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$82,640	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,673,891	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$485	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,545,919	\$0	\$0	\$0	N/A	N/A	N/A